

REMARKS/ARGUMENTS

Favorable reconsideration of this application is respectfully requested.

Claims 29, 31, and 34-41 are pending in this application. Claims 16-28, 30, 32, and 33 are canceled by the present response without prejudice, Claims 29 and 31 are amended by the present response, and Claims 34-41 are added by the present response. Claims 22 and 29 were objected for an informality. Claims 16-26 were rejected under 35 U.S.C. §112, first paragraph. Claims 16-21, 23, 25-28, 30, 32, and 33 were rejected under 35 U.S.C. §102(e) as anticipated by U.S. patent 6,265,739 to Yaegashi et al. (herein "Yaegashi"). Claims 29 and 31 were objected to as dependent upon a rejected base claim, but were noted as allowable if rewritten in independent form to include all of the limitations of their base claim and any intervening claims.

Initially, applicants gratefully acknowledge the indication of the allowable subject matter in claims 29 and 31. Further, with respect to that indication applicants note claims 29 and 31 are amended by the present response to now be rewritten in independent form, and all the other currently pending claims depend from one of the now independent claims 29 and 31. Thus, each of the claims are believed to recite allowable subject matter.

Further, with respect to the rejection under 35 U.S.C. §112, first paragraph, applicants submit each of the currently claimed features is fully supported by the original specification.

First, applicants note the structure shown in Figure 6 is a modification of Figure 1. The description regarding the embodiment shown in Figure 1 and Figure 2D shows that by etching a material film, part of the film becomes a control gate electrode 7 in a cell section, and another part of the film becomes a resistance element 7a in a peripheral circuit section. Thus, the specification supports that the resistance element and the second gate electrode are formed with the same material.

Next, Figure 6 shows that by separating the control gate electrode 7 from the resistance element 7a on an element isolation region 2 of the peripheral circuit section, the resistance element 7a is not extended on the element region. Accordingly, applicants submit the specification fully supports that the resistance element (not a second gate electrode) is not extended on the element region.

In view of the presently submitted claim amendments and foregoing comments, all issues presented in the outstanding Office Action are believed to be fully addressed by the present response, and thus the present application is believed to be in condition for allowance.

Further, applicants note new claims 34-41 presented in the present response are all dependent on one of now independent claims 29 or 31 and are believed to present subject matter clear from the original specification and previously pending claims. Thus, those claims are not believed to raise any new issues.

As no other issues are pending in this application, it is respectfully submitted that the present application is now in condition for allowance, and it is hereby respectfully requested this case be passed to issue.

Respectfully submitted,

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